

IDAHO PARTNERSHIP RETURN OF INCOME 1996

F I J M

For the year January 1 - December 31, 1996, or fiscal year beginning _____, 1996, ending _____, 1997

Legal name of partnership

Federal employer identification number

Name of business if different from above

Business mailing address

City, State and Zip Code

1. Did the partnership name change? If yes, enter the previous name. _____ ☐ Yes ☐ No
2. Enter the latest year for which a federal audit has been completed. _____ 19 _____
3. Is this a final return? If yes, check the proper box below and enter the date the event occurred. ☐ Yes ☐ No
☐ Withdrawn from Idaho ☐ Dissolved Date _____
4. Do you need Idaho income tax forms and instructions mailed to you next year? _____ ☐ Yes ☐ No
5. Is this an electrical or telephone utility? _____ ☐ Yes ☐ No
6. Did the ownership change during the year? _____ ☐ Yes ☐ No
7. Is this a limited liability company? _____ ☐ Yes ☐ No
8. Enter the amount of Idaho investment tax credit earned this tax year. _____
9. Enter the amount of recapture of Idaho investment tax credit for this tax year. _____

INCOME

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|--|----|--|
| 10. Ordinary income (loss) from trade or business activities. Form 1065, line 22 | 10 | |
| 11. Net income (loss) from rental real estate activities. Form 1065, Schedule K | 11 | |
| 12. Net income (loss) from other rental activities. Form 1065, Schedule K | 12 | |
| 13. Portfolio income (loss). Form 1065, Schedule K | 13 | |
| 14. Other income (loss). Form 1065, Schedule K | 14 | |
| 15. Deductions. Form 1065, Schedule K | 15 | |
| 16. Net distributable income. Add lines 10 through 14, and subtract line 15. | 16 | |

ADDITIONS

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| 17. Interest and dividends received, not taxable under Internal Revenue Code | 17 | |
| 18. Other additions | 18 | |
| 19. Add lines 16 through 18. | 19 | |

SUBTRACTIONS

- | | | |
|---|----|--|
| 20. Interest received from Idaho municipal securities | 20 | |
| 21. Interest on U.S. obligations. Attach a schedule | 21 | |
| 22. Technological equipment donation | 22 | |
| 23. Federal tax credits claimed for gasohol sales and use | 23 | |
| 24. Allocated income. Attach a schedule | 24 | |
| 25. Other deductions | 25 | |
| 26. Total Idaho subtractions. Add lines 20 through 25. | 26 | |
| 27. Net business income subject to apportionment. Subtract line 26 from line 19. | 27 | |

28. Net business income subject to apportionment (amount from line 27)	28	
29. Partnerships with all activity in Idaho enter 100%. Multistate/multinational partnerships complete and attach Schedule 42. Enter the apportionment factor from line 21, Part I, Schedule 42.	29	%
30. Net business income apportioned to Idaho. Multiply line 28 by the % on line 29.	30	
31. Income allocated to Idaho. See instructions.	31	
32. Idaho compensation of nonresident partners not reported to Idaho	32	
33. Partnership income reported to Idaho on the partners' income tax returns	33	
34. Idaho taxable income. Add lines 30 through 32, and subtract line 33.	34	

TAX COMPUTATION

35. Idaho income tax. Multiply line 34 by 8%.	35	
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CREDITS

36. Credit for contributions to educational entities	36	
37. Investment tax credit. Attach Form 49.	37	
38. Credit for contributions to youth and rehabilitation facilities	38	
39. New jobs tax credit carryover. Attach Form 55.	39	
40. Credit for production equipment using post-consumer waste	40	
41. Total credits. Add lines 36 through 40.	41	

42. Subtract line 41 from line 35. If line 41 is greater than line 35, enter zero.	42	
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OTHER TAXES

43. Permanent building fund tax. See instructions if there are nonresident partners.	43	
44. Special fuels tax due. Attach Form 75.	44	
45. Tax from recapture of Idaho investment tax credit. Attach Form 49R.	45	
46. Total tax. Add lines 42 through 45.	46	

PAYMENTS and OTHER CREDITS

47. Estimated tax paid with Form 41E and the amount applied from the 1995 return.	47	
48. Special fuels tax refund. Attach Form 75.	48	
49. Gasoline tax refund. Attach Form 75.	49	

50. Total payments and other credits. Add lines 47 through 49.	50	
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If line 46 is more than line 50, GO TO LINE 51. If line 50 is more than line 46, GO TO LINE 54.

REFUND or PAYMENT DUE

51. Tax Due. Subtract line 50 from line 46.	51	
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52. Penalty <input type="checkbox"/> _____ Interest from due date <input type="checkbox"/> _____ Enter total.	52	
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53. TOTAL DUE. Add lines 51 and 52.	53	
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54. Overpayment. Subtract line 46 from line 50.	54	
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55. REFUND. Amount of line 54 you want refunded to you.	55	
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56. ESTIMATED TAX. Amount you want credited to your 1997 estimated tax. Subtract line 55 from line 54.	56	
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Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete.

☐ Within 120 days of receiving this return, the Idaho State Tax Commission may contact the paid preparer to discuss it.

SIGN HERE	Signature of partner	Paid preparer's signature	Preparer's EIN or SSN
	Date	Address and phone number	

Mail to: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0201

ATTACH A COMPLETE COPY OF YOUR 1996 FEDERAL FORM 1065